



KAMUYU AYDINLATMA PLATFORMU

ÇEMAŞ DÖKÜM SANAYİ A.Ş. Financial Report Consolidated 2023 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2023	Previous Period 31.12.2022
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	533.675.436	496.008.396
Financial Investments		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Trade Receivables		351.553.193	273.517.470
Trade Receivables Due From Related Parties	9	140	22.274
Trade Receivables Due From Unrelated Parties	9	351.553.053	273.495.196
Receivables From Financial Sector Operations		0	0
Other Receivables		21.936.472	17.077.392
Other Receivables Due From Related Parties	8,10	17.399.717	7.827.016
Other Receivables Due From Unrelated Parties	10	4.536.755	9.250.376
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	11	235.067.173	168.024.678
Prepayments		33.027.307	10.908.310
Prepayments to Related Parties	0	0	0
Prepayments to Unrelated Parties	12	33.027.307	10.908.310
Current Tax Assets	24	1.157.427	351.641
Other current assets	14	5.820.265	4.708.932
Other Current Assets Due From Unrelated Parties		5.820.265	4.708.932
SUB-TOTAL		1.182.237.273	970.596.819
Total current assets		1.182.237.273	970.596.819
NON-CURRENT ASSETS			
Financial Investments		110.488.408	112.983.447
Financial Assets Available-for-Sale	6	777.505	777.505
Financial Assets at Fair Value Through Profit or Loss	6	0	24.770.000
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	24.770.000
Financial Assets at Fair Value Through Other Comprehensive Income		109.710.903	87.435.942
Financial Assets Measured At Fair Value Through Other Comprehensive Income	6	109.710.903	87.435.942
Trade Receivables		0	0
Receivables From Financial Sector Operations		0	0
Other Receivables		13.951.458	13.951.458
Other Receivables Due From Related Parties	8,10	13.951.124	13.951.124
Other Receivables Due From Unrelated Parties	10	334	334
Contract Assets		0	0
Derivative Financial Assets		0	0
Investments accounted for using equity method	13	184.995.748	119.202.043
Investment property	24	77.556.000	7.100.000
Property, plant and equipment		616.350.262	558.942.787
Other property, plant and equipment		616.350.262	558.942.787
Intangible assets and goodwill		8.732.142	8.467.217
Other intangible assets		8.732.142	8.467.217
Prepayments		14.926.222	5.381.660
Prepayments to Related Parties	0	0	0
Prepayments to Unrelated Parties	12	14.926.222	5.381.660
Deferred Tax Asset	24	138.086.719	146.578.352
Other Non-current Assets		0	0
Total non-current assets		1.165.086.959	972.606.964
Total assets		2.347.324.232	1.943.203.783
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		467.572	0
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties	7	467.572	0
Current Portion of Non-current Borrowings		0	0

Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Other Financial Liabilities		0	0
Trade Payables		194.711.966	133.426.096
Trade Payables to Related Parties	7	17.693.965	3.133.566
Trade Payables to Unrelated Parties	8,9	177.018.001	130.292.530
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	17	33.966.072	26.326.660
Other Payables		5.008.929	5.008.920
Other Payables to Related Parties	8,10	5.003.677	5.002.496
Other Payables to Unrelated Parties	10	5.252	6.424
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		5.852.228	3.070.874
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	5.852.228	3.070.874
Current tax liabilities, current	24	730.132	3.556.960
Current provisions		4.181.393	3.392.353
Current provisions for employee benefits	17	262.581	
Other current provisions	16	3.918.812	3.392.353
Other Current Liabilities		23.676.470	7.000.686
Other Current Liabilities to Unrelated Parties	14	23.676.470	7.000.686
SUB-TOTAL		268.594.762	181.782.549
Total current liabilities		268.594.762	181.782.549
NON-CURRENT LIABILITIES			
Long Term Borrowings		946.801	0
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties	7	946.801	0
Other Financial Liabilities		0	0
Trade Payables		0	0
Payables on Financial Sector Operations		0	0
Other Payables		0	0
Contract Liabilities		0	0
Derivative Financial Liabilities		0	0
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		16.079.264	22.127.815
Non-current provisions for employee benefits	17	16.079.264	22.127.815
Other non-current liabilities		0	0
Total non-current liabilities		17.026.065	22.127.815
Total liabilities		285.620.827	203.910.364
EQUITY			
Equity attributable to owners of parent		2.028.503.274	1.714.249.939
Issued capital	18	791.000.000	791.000.000
Share Premium (Discount)	18	13.792.008	13.792.008
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		123.378.013	141.247.323
Gains (Losses) on Revaluation and Remeasurement		105.558.735	122.865.994
Increases (Decreases) on Revaluation of Property, Plant and Equipment	18	132.288.429	133.993.507
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-26.729.694	-11.127.513
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		17.819.278	18.381.329
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		96.211.506	54.571.658
Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		63.078.400	45.258.430
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	18	63.078.400	45.258.430
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		33.133.106	9.313.228
Restricted Reserves Appropriated From Profits	18	12.714.900	12.461.457
Legal Reserves		12.714.900	12.461.457
Other reserves	17	-21.831.692	-21.831.692
Prior Years' Profits or Losses	18	723.973.890	232.537.669
Current Period Net Profit Or Loss	25	289.264.649	490.471.516
Non-controlling interests	18	33.200.131	25.043.480
Total equity		2.061.703.405	1.739.293.419
Total Liabilities and Equity		2.347.324.232	1.943.203.783

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022	Current Period 3 Months 01.07.2023 - 30.09.2023	Previous Period 3 Months 01.07.2022 - 30.09.2022
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	866.605.844	555.087.705	305.941.609	189.121.517
Cost of sales	19	-724.337.700	-435.349.775	-227.558.462	-147.908.580
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		142.268.144	119.737.930	78.383.147	41.212.937
GROSS PROFIT (LOSS)		142.268.144	119.737.930	78.383.147	41.212.937
General Administrative Expenses		-70.366.391	-37.104.191	-28.805.172	-16.475.370
Marketing Expenses		-46.060.875	-25.335.842	-17.852.402	-7.048.224
Other Income from Operating Activities	20	86.626.972	57.763.157	27.862.054	16.332.277
Other Expenses from Operating Activities	20	-82.365.463	-18.574.043	-6.920.356	-3.754.994
PROFIT (LOSS) FROM OPERATING ACTIVITIES		30.102.387	96.487.011	52.667.271	30.266.626
Investment Activity Income	21	454.918	11.915.231	190.565	-39.426.489
Investment Activity Expenses	21	-3.352.334	-2.724.457	1.012.200	8.990.303
Share of Profit (Loss) from Investments Accounted for Using Equity Method	13	58.710.764	15.017.495	10.250.223	3.683.042
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		85.915.735	120.695.280	64.120.259	3.513.482
Finance income	22	250.429.093	155.866.696	33.605.518	36.957.000
Finance costs	22	-22.159.947	-34.547.343	-10.037.650	-8.343.296
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		314.184.881	242.014.633	87.688.127	32.127.186
Tax (Expense) Income, Continuing Operations		-18.771.714	3.088.086	13.806.649	8.458.581
Current Period Tax (Expense) Income	24	-10.835.906	-2.467.765	355.017	-1.716.620
Deferred Tax (Expense) Income	24	-7.935.808	5.555.851	13.451.632	10.175.201
PROFIT (LOSS) FROM CONTINUING OPERATIONS		295.413.167	245.102.719	101.494.776	40.585.767
PROFIT (LOSS)		295.413.167	245.102.719	101.494.776	40.585.767
Profit (loss), attributable to [abstract]					
Non-controlling Interests	18	6.148.518	1.457.036	1.279.861	-2.732.766
Owners of Parent	25	289.264.649	243.645.683	100.214.915	43.318.533
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç</i>	25	0,36600000	0,30800000	0,12700000	0,05500000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-16.207.120	-6.651.927	-6.189.248	-8.253.505
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	17,23	-19.495.842	-7.188.483	-8.523.273	-9.773.784
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	13,23	-610.446	-901.141	629.371	-434.478
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		3.899.168	1.437.697	1.704.654	1.954.757
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Taxes Relating to Remeasurements of Defined Benefit Plans	23,24	3.899.168	1.437.697	1.704.654	1.954.757
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		43.690.869	-32.683.646	59.394.687	3.364.640
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0		
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		22.274.963	-32.526.814	33.492.956	1.878.608
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income	6,23	22.274.963	-32.526.814	33.492.956	1.878.608

Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	13,23	25.870.899	-6.662.195	32.600.323	1.861.753
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-4.454.993	6.505.363	-6.698.592	-375.721
Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets	23	-4.454.993	6.505.363	-6.698.592	-375.721
OTHER COMPREHENSIVE INCOME (LOSS)	23	27.483.749	-39.335.573	53.205.439	-4.888.865
TOTAL COMPREHENSIVE INCOME (LOSS)		322.896.916	205.767.146	154.700.215	35.696.902
Total Comprehensive Income Attributable to					
Non-controlling Interests	18	8.156.651	844.103	3.921.120	-2.631.067
Owners of Parent		314.740.265	204.923.043	150.779.095	38.327.969

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2023 - 30.09.2023	Previous Period 01.01.2022 - 30.09.2022
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		314.184.881	242.014.633
Profit (Loss) from Continuing Operations		314.184.881	242.014.633
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	15	34.792.713	15.803.095
Adjustments for provisions		-24.755.353	2.304.214
Adjustments for (Reversal of) Other Provisions	16	-24.755.353	2.304.214
Adjustments for Interest (Income) Expenses	21,22	-20.323.708	-5.681.774
Adjustments for unrealised foreign exchange losses (gains)		-208.438.969	-120.812.771
Adjustments for fair value losses (gains)		0	2.720.014
Adjustments for Fair Value Losses (Gains) of Investment Property		0	0
Adjustments for Fair Value Losses (Gains) of Financial Assets	6,21	0	2.720.014
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-58.710.764	-15.017.495
Adjustments for undistributed profits of associates	21,22	-58.710.764	-15.017.495
Adjustments for losses (gains) on disposal of non-current assets	13	-442.879	-1.433.363
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations	21	-3.341.016	-10.212.052
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	8,9	-78.035.723	-113.866.736
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10	-38.439.757	-7.246.295
Adjustments for decrease (increase) in inventories	11	-67.042.495	-48.643.483
Adjustments for increase (decrease) in trade accounts payable	8,9	61.285.870	46.338.413
Adjustments for increase (decrease) in other operating payables		235.535.528	133.632.613
Cash Flows from (used in) Operations			
Income taxes refund (paid)	24	-13.662.734	-2.010.288
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Outflows from Purchase of Additional Shares of Subsidiaries	6	28.111.018	-26.329.555
Proceeds from sales of property, plant, equipment and intangible assets	15	939.678	2.379.678
Purchase of Property, Plant, Equipment and Intangible Assets	15	-163.417.912	-170.959.343
Cash Inflows from Sales of Assets Held for Sale		0	39.832.912
Dividends received	13	18.177.511	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from issuing shares	17	0	0
Proceeds from borrowings		21.738.081	5.681.774
Dividends Paid		-486.930	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Net increase (decrease) in cash and cash equivalents		37.667.040	-31.505.809
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	5	496.008.396	511.335.369
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
	5	533.675.436	479.829.560



Statement of changes in equity [abstract]

Presentation Currency TL
Nature of Financial Statements Consolidated

Footnote Reference	Equity																	
	Equity attributable to owners of parent [member]													Non-controlling interests [member]				
	Issued Capital	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Other Accumulated Comprehensive Income That Will Not Be Reclassified in Profit Or Loss				Other Accumulated Comprehensive Income That Will Be Reclassified in Profit Or Loss				Restricted Reserves Appropriated From Profits [member]	Retained Earnings					
				Gains/Losses on Revaluation and Remeasurement [member]		Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Share Of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Prior Years' Profits or Losses		Net Profit or Loss					
Increase (Decrease) on Revaluation of Property, Plant and Equipment				Gains (Losses) on Remeasurements of Defined Benefit Plans	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income													
Statement of changes in equity (abstract)																		
Statement of changes in equity (line items)																		
Equity at beginning of period	18	791.000.000	13.792.008	-21.831.692	47.958.008	-13.324.586		11.570.194			39.375.692	8.773.309	57.599	-78.210.128	319.568.760	1.118.729.164	18.081.760	1.136.810.924
Adjustments Related to Accounting Policy Changes																		0
Adjustments Related to Required Changes in Accounting Policies																		0
Adjustments Related to Voluntary Changes in Accounting Policies																		0
Adjustments Related to Errors																		0
Other Restatements																		0
Restated Balances																		0
Transfers					-910.541													0
Total Comprehensive Income (Loss)																		0
Profit (loss)																		0
Other Comprehensive Income (Loss)																		0
Issue of equity																		0
Capital Decrease																		0
Capital Advance																		0
Effect of Merger or Liquidation or Division																		0
Effects of Business Combinations Under Common Control																		0
Advance Dividend Payments																		0
Dividends Paid																		0
Decrease through Other Distributions to Owners																		0
Increase (Decrease) through Treasury Share Transactions																		0
Increase (Decrease) through Share-Based Payment Transactions																		0
Acquisition or Disposal of a Subsidiary																		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																		0
Transactions with noncontrolling shareholders																		0
Increase through Other Contributions by Owners																		0
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																		0
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																		0
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																		0
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																		0
Increase (decrease) through other changes, equity																		0
Equity at end of period	18	791.000.000	13.792.008	-21.831.692	47.047.467	-19.062.055		10.740.495			13.354.241	2.639.288	57.599	242.239.489	243.645.683	1.323.642.523	18.925.863	1.342.568.386
Statement of changes in equity (abstract)																		
Statement of changes in equity (line items)																		
Equity at beginning of period		791.000.000	13.792.008	-21.831.692	133.993.507	-11.127.513		18.381.529			45.258.450	9.313.228	12.461.457	232.537.669	490.471.516	1.714.249.939	25.043.480	1.739.293.419
Adjustments Related to Accounting Policy Changes																		0
Adjustments Related to Required Changes in Accounting Policies																		0
Adjustments Related to Voluntary Changes in Accounting Policies																		0
Adjustments Related to Errors																		0
Other Restatements																		0
Restated Balances																		0
Transfers					-1.705.078													0
Total Comprehensive Income (Loss)																		0
Profit (loss)																		0
Other Comprehensive Income (Loss)																		0
Issue of equity																		0
Capital Decrease																		0
Capital Advance																		0
Effect of Merger or Liquidation or Division																		0
Effects of Business Combinations Under Common Control																		0
Advance Dividend Payments																		0
Dividends Paid																		0

Previous Period
01.01.2022 - 30.09.2022

